



BRADLEY SPRING DISTRICT NO. 1
OF CAMDEN PARISH
CAMDEN PARISH POLICE JURY
CAMDEN, LOUISIANA

COMPONENT WOT FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1961

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the county and city clerk, and public schools. The report is available for public inspection in the State House office of the Legislative Auditor, and, where appropriate, at the office of the parish clerk of court.

Release Date, 2/11/62

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Gravity Drainage District No. 7
of Cameron Parish
Cameron Parish Police Jury
Cameron, Louisiana

We have audited the accompanying component unit financial statements of the Gravity Drainage District No. 7 of Cameron Parish, a component unit of Cameron Parish Police Jury, as of and for the year ended December 31, 2001, as listed in the table of contents. These financial statements are the responsibility of the District's Board. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Gravity Drainage District No. 7 of Cameron Parish as of December 31, 2001, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2002 on our consideration of Gravity Drainage District No. 7's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying information listed as "supplementary information" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Gravity Drainage District No. 7 of Cameron Parish. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

Ann Schram *9/6/2011* .

June 17, 2011



GRAVITY DRAINAGE DISTRICT NO. 7
CAMBRIEN PARISH, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS
DECEMBER 31, 2001

Statement A

	Governmental Fund Type	Account Group General Fund	TOTALS (Memorandum, Only)
	General	Fund	
ASSETS			
Cash	\$ 52,058	\$	\$ 52,058
Investments	289,834		289,834
Interest receivable	3,203		3,203
Net retirement benefits receivable	105,817		105,817
Prepaid insurance	4,811		4,811
Building and equipment (Note 3)		428,911	428,911
TOTAL ASSETS	\$ 458,131	\$ 428,911	\$ 887,042
LIABILITIES & FUND EQUITY			
Liabilities:			
Accounts payable	\$ 367	\$	\$ 367
Payroll taxes payable	380		380
Expulsions from all retirement taxes	3,767		3,767
Deferred revenue	473		473
Total Liabilities	4,811		4,811
Fund Equity:			
Investment in general fund assets		428,911	428,911
Fund balances:			
Reserved for prepaid insurance (Note 1)	4,811		4,811
Reserved for taxes paid under protest (Note 6)	8,898		8,898
Unreserved - undesignated	447,565		447,565
Total Fund Equity	458,131	428,911	887,042
TOTAL LIABILITIES & FUND EQUITY	\$ 458,131	\$ 428,911	\$ 887,042

"The Accompanying Notes are an Integral Part of this Statement."



GRAVITY DRAINAGE DISTRICT NO. 7
CAMERON PARISH, LOUISIANA

Statement B

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

REVENUES

Ad valorem taxes and state revenue sharing	\$ 125,917
Interest earnings	<u>18,732</u>
Total Revenues	125,944

EXPENDITURES

Public Works:

Drainage & Flood Control:	
Par Diem (Board Commissioners)	3,400
Salaries and payroll taxes	28,720
Operating services	28,085
Materials & supplies	3,989
New projects	18,581
Structures	22,520
Travel & other charges	4,364
Intergovernmental charges	2,787
Capital outlay	<u>749</u>
Total Expenditures	125,329

Excess (deficiency) of revenues over expenditures (7,676)

Fund Balances-January 1 465,501

Fund Balances-December 31 \$ 457,824

"The Accompanying Notes are an Integral Part of this Statement."

SECURITY DAMAGE DISTRICT NO. 3

CAMERON PARISH, LOUISIANA

Statement C

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES BUDGET (NON-GAAP BUDGETARY BASIS)
AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
REVENUES			
All volunteer taxes and state revenue sharing	\$ 91,137	\$ 91,137	\$ 0
Interest earnings and misc. income	21,151	21,151	0
Miscellaneous income	<u>392</u>	<u>392</u>	<u>0</u>
Total Revenues	112,680	112,680	0
EXPENDITURES			
Per diem (Board Compensation)	3,408	3,408	0
Salaries and payroll taxes	47,568	58,848	11,280
Operating services	58,120	58,568	(448)
Materials & supplies	3,880	3,904	24
New projects	18,501	18,501	0
Utilities	22,825	22,825	0
Travel	4,952	4,958	(6)
Intergovernmental charges	0	0	0
Capital outlay	<u>747</u>	<u>748</u>	<u>(1)</u>
Total Expenditures	149,602	153,412	3,810
Excess (deficiency) of revenues expenditures	(36,922)	(40,732)	3,810
Fund Balance - January 1	<u>459,802</u>	<u>459,802</u>	<u>0</u>
Fund Balance - December 31	\$ <u>422,880</u>	\$ <u>419,070</u>	\$ <u>3,810</u>

The Accompanying Notes are an Integral Part of this Statement.



BRASSIE DRAINAGE DISTRICT NO. 7
OF CAMERON PARISH
CAMERON PARISH POLICE JURY

Notes to the Financial Statements
December 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gravity Drainage District No. 7 of Cameron Parish is a body corporate created by the Cameron Parish Police Jury, as provided by Louisiana Revised Statute 33:1750-1802. The Drainage District is governed by a board of five commissioners who are appointed by the Cameron Parish Police Jury. The Drainage District is authorized to construct, maintain and improve the system of gravity drainage within the District. The District covers 287 square miles and serves an approximate population of 925.

The Drainage District is a component unit of the Cameron Parish Police Jury, the governing body of the Parish. The District is financially accountable to the Police Jury since the Police Jury appoints a majority of the District's board members. The accompanying financial statements present information only on the funds and account groups maintained by the Drainage District and do not present information on the Police Jury and the general government services provided by that governmental unit. There are no component units of Gravity Drainage District No. 7.

A. FUND ACCOUNTING

The accounts of the Drainage District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Drainage District. It is used to account for all financial resources, except those required to be accounted for in other funds.

B. FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

Fixed assets are valued at historical cost. Publicly donated general fixed assets (or infrastructure assets) are not capitalized and therefore are not included in the totals for General Fixed Assets Account Group.

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

C. BASIC OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues/Deposits/Taxes/Deferred Revenues

Revenues are recognized under the modified accrual basis of accounting when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Both ad valorem taxes and interest income are susceptible to accrual. Ad valorem taxes are recorded in the year the taxes are assessed. Interest income on interest bearing demand deposits is recorded when the interest is measurable and available. (See Page 3-1 for additional information regarding ad valorem taxes).

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. ANNUAL ACCOUNTING

Annually, the Drainage District adopts a revenue and expenditure budget for the General Fund. A forecast of revenues and expenditures is made based upon the prior year's expenditures and taking into consideration additional expenditures which can be predicted and estimated.

Fundal budgetary integration is not employed as a management control device during the year for the General Fund; however, monthly budget comparisons are made a part of interim reporting. Appropriations do lapse at year end. (Note - the District does not utilize encumbrance accounting). The proposed 2001 budget was adopted by resolution on December 20, 2000 and amended on December 22, 2000 and March 21, 2001.

The final amended budget amounts were approved in the same manner as the original budget and are utilized in this report. Actual expenditures were less than budgeted amounts by 47,238.

Budgetary - 2000 Department Reconciliation

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Both GAAP Budgetary Basis and Actual - General Fund presents comparisons of the adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with GAAP, a reconciliation of resulting basis, timing, perspective, and entity differences in the source (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 2000 is presented below:

Excess of expenditures and other uses of financial resources over revenues and other sources of financial resources over of financial resources (budgetary basis)	\$ (20,828)
Adjustments:	
To adjust revenues for property tax, miscellaneous and interest revenue accounts	16,943
To adjust expenditures for expense accounts and prepaid insurance	<u>2,234</u>
Excess (deficiency) of expenditures and other financing uses over revenues and other financing sources over (GAAP basis)	<u>\$ (11,611)</u>

E. CASH

Cash includes amounts in interest bearing demand deposit accounts. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, institutions of deposit, or securities issued or guaranteed by the U.S. government or its agencies. (See Note 2 for additional cash disclosures.)

deposits in excess of federally insured amounts are required by statute to be protected by collateral securities of at least equal market value. The types of securities authorized by statute include U.S. Treasury and U.S. government agency obligations, general obligations of any State of the U.S., and general obligation bonds of Louisiana local governments.

F. VACATION AND SICK LEAVE AND PENSION PLANS

The District has not adopted any policy relating to vacation and sick leave and does not contribute to a pension plan; therefore, no amount has been made in their financial statements. Currently, there are no full-time employees.

G. ESTIMATES

The preparation of the required unit financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

H. FUND EQUITY

Reserves represent those portions of fund equity set aside for expenditures or legally designated for a specific future use. County Erosion District No. 7 has reserved \$4,382 of fund balance for principal installment and \$4,998 for taxes paid under protest less Note 50.

I. LEVY RATES

All Valuer's taxes are assessed on a calendar year basis (based on October), become due on November 15 of each year, and become delinquent on December 31. The lien date is the date in which the tax assessor files the tax roll with the Clerk of Court, which is the same date as the levy date. The taxes are generally collected in December of the current year and January and February of the ensuing year. The property tax receivable of \$385,817 is net of an estimate of uncollectible amounts of \$-0-. Delinquent revenue in the amount of \$475 was recorded for the portion of the 2001 tax levy not considered collectible (indicated after May, 2002). Management believes any credit risk related to this receivable is minimal.

All Valuer's taxes are levied on the assessed value as of the prior January 1 for all real estate, merchandise, and movable property located in the Parish. Assessed Values are established by the Eastern Parish Assessor and the Louisiana Tax Commission at a per cent of actual value, as specified by Louisiana law. An assessment of all property is required to be completed no less than every four years. The authorized and levied all Valuer's tax is 0.44 millage.

3. TOTAL COLUMN ON STATEMENTS - CONTINUE

The total column on the statements - overview are captioned "Memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

4. CASH AND INVESTMENT/CONTINUATION OF CHECKS PAGE

At December 31, 2001, the District has the following cash and certificates of deposit balances:

	<u>CASH BALANCES</u>	<u>CASH BALANCES</u>
FDIC Checking/Money Market Accounts	\$ 70,000	\$ 85,454
Local Abbott Money Market Account	148,888	148,888
Certificates of Deposit	<u>181,881</u>	<u>181,881</u>
Totals	<u>\$ 300,769</u>	<u>\$ 316,223</u>

Category 1 represents deposits that are insured or collateralized with securities held by an independent third party bank in the name of the District.

The District's cash and investment balance at year end was fully covered by either insurance or pledged collateral, classified as category 1.

The certificates of deposit, which are held by the District, are stated at cost, which approximates fair value. Since the certificates are not sold on a secondary market, the face value of the certificates is representative of its fair value.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	<u>Balance</u>			<u>Balance</u>
	<u>12/31/01</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>12/31/02</u>
Building and				
Improvements	\$ 75,084	\$ -0-	\$ -0-	\$ 75,084
Equipment	141,807	749	621	142,015
Furniture				
and fixtures	<u>1,821</u>	<u>-0-</u>	<u>-0-</u>	<u>1,821</u>
General Fixed				
Assets	<u>\$217,912</u>	<u>\$ 749</u>	<u>\$ 621</u>	<u>\$218,041</u>

6. INSURANCE

The District participates in the Insurance and Trust Fund established by the Camden Parish Police Jury (an entity other than a public entity risk pool) for purposes of obtaining better rates on the District's property insurance, general liability insurance and errors and omissions insurance.

The Police Jury has an overnight security purchase commercial insurance for all of the above risks. The coverage obtained is similar to prior years and the District has not been required to fund any excess amounts for settlements exceeding insurance coverage. The Cameron Parish Police Jury has also reported that they did not receive any claims in excess of insurance coverage. For the 2000-2001 policy period, the District contributed approximately \$1,000 to the Insurance and Trust Fund. The payment should constitute the majority of the responsibility of the District. The District does have a separate insurance policy on specific equipment items with a premium of \$4,341.

3. CONTINGENT TAX UNDER PAYMENT

In February, 2002, the District received tax payment under protest from the Cameron Parish Tax Collector's Office in the amount of \$22,495 with an estimated 40% or \$9,000 subject to judgment. This amount is included in the net balance taxes receivable of \$155,817 accrued for the District at December 31, 2001. In the event the taxpayer is successful with his protest, the judgment in favor of the taxpayer may operate as a credit against future taxes or may require a cash payment out of future tax receipts. Under the provisions of Louisiana Revised Statute 47:3854B, any funds received as payment of taxes under protest shall generally be used only for non-recurring expenses. The District has appropriated \$6,000 of the fund balance for its estimate of the portion of the receivable subject to judgment and, therefore, not available for recurring expenses.

4. LITIGATION/CONTINGENT LIABILITIES

The attorney for the District has confirmed that there is no litigation pending against the District at December 31, 2001. Accordingly, no record of liabilities is provided.

The District is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the District could be found to be in non-compliance with these regulations. Should this occur, it may be subject to fines and mandatory remedial actions which may be material to the financial statements. Management has no knowledge of any compliance problems as of the date of the balance sheet.

SEAWAY DRAINAGE DISTRICT NO. 3
CAMBODI TRAFFIC, LOUISIANA
SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS
DECEMBER 31, 2000

PER DIEM PAID TO BOARD MEMBERS

Per Diem and other compensation paid to the Board of Commissioners for the year ended December 31, 2000 are as follows:

Reginald Morris	\$ 750
Carroll Tuckers	800
Ivan Berntine	450
Wayne Moore	750
Earlin Tuckers	<u>750</u>
Total	<u>\$3,450</u>



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Gravity Drainage District No. 7
of Cameron Parish
Cameron, Louisiana

We have audited the component unit financial statements of Gravity Drainage District No. 7 of Cameron Parish as of and for the year ended December 31, 2000, and have issued our report thereon dated June 19, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Opinion

As part of obtaining reasonable assurance about whether Gravity Drainage District No. 7's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards which is described in brief as item 2001-1.

2001-1 Finding: Transactions involving related party - The District has opened a money market fund with a brokerage firm. The accounting secretary's son is the investment representative.

Objective: Louisiana R.S. 48:1112 and 48:1113 prohibit public servants or their immediate family members from participating in a transaction with the governmental entity.

Effect: This transaction violates the above referenced statute. There is no immediate financial impact (or not one that can be reasonably estimated).

Issue: Management did not have correct information on doing business with immediately family members prior to entering into this transaction.

Recommendation: We recommend that management use an unrelated account representative.

Management's Response: Management concurs with the findings and recommendations. See page 14 for management's corrective action plan (continued).

Internal Control over Financial Reporting

In planning and performing our audit, we considered Granby Feedings District No. 3's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Granby Feedings District No. 3's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements. The reportable condition noted is described below as item 2000-2.

2000-2 Finding: Lack of Segregation of Duties - There is a lack of segregation of duties over financial activities.

Criteria: An effective internal control is dependent to a great extent on segregation of responsibilities for initiating, authorizing, and approving transactions from those for detail accounting and other related functions.

Effect: When internal control is limited by a lack of segregation of duties there is always a possibility that transactions could be processed that would negatively affect the entity. There is no immediate financial impact (or not one that can be reasonably estimated).

Signs: Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: We recommend that the District's Board of Directors continue to take an active interest in the monitoring and approving of all daily activities.

Management's Response: Management concurs with the findings and recommendations. See page 14 for management's corrective action plan (continued).

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions.

Group Number 1001, 101

that are also considered to be material weaknesses. We note that the reportable condition described above is a material weakness. This report is intended for the information of the Board of Commissioners of Greysby Precinct District No. 7 of Cameron Parish and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John Schram, R Co, Ltd

Lake Charles, Louisiana
June 20, 1982

SECURITY DATABASE DISTRICT NO. 3
CAMDEN PARK, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDINGS
DECEMBER 31, 2001

SECTION I SUMMARY OF AUDITORS' REPORTS/RESULTS

- A. The type of report issued on the financial statements was an unqualified opinion.
- B. Report on internal control and compliance Material to the financial statements
- Internal Control Material Weaknesses Yes No
Internal Control Reportable Conditions Yes No
compliance Material to Financial Statements Yes No
- C. Federal Awards
- N/A Applicable

SECTION II FINANCIAL STATEMENT FINDINGS

- 2000-1 Compliance - See page 28 - Compliance finding for transaction with Related Party is reported directly on Report on Compliance and Internal Control over Financial Reporting.
- 2000-2 Internal Control - See page 28 - Reportable condition and material weakness for lack of Segregation of Duties is reported directly on Report on compliance and Internal Control over Financial Reporting.



HEAVY DRINKING DISTRICT NO. 2
CAMDEN PARISH, LOUISIANA
TWEENTH SCHEDULE OF PRIOR YEAR ADULT FINDINGS
DECEMBER 31, 2000

There were no prior findings other than the continued reporting of lack of aggregation of dollars.



GRAVITY DRAINAGE DISTRICT NO. 7
CAMERON PARISH, LOUISIANA
MANAGEMENT'S COMMITTEE ACTION PLAN
FOR CURRENT YEAR AUDIT FINDINGS CORRECTIONS
DECEMBER 31, 2001

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2000-1 - Investment involving related party

Cameron Parish Gravity Drainage District #7 has investments with Edward Jones - with R. John Callahan III, investment representative - on South Washington in Sulphur, La 70685. These investments were made at the April Board Meeting after first conferring with the Cameron Parish District Attorney who said since the CHIEF Executive Secretary (Shirley Callahan, Jr.) was a paid employee and not a board member, there would be no conflict of interest. At the meeting were representatives of Edward Jones, Cameron State Bank and Edwards National Bank. The board accepted the high bid of Edward Jones in good faith. (The executive secretary took no part in the discussion and could not vote as he is not a member of the board.) This item will be on the agenda for the next regular board meeting (Thursday, July 19th, 2000, 6:00 p.m.) to take whatever correction action is necessary to correct this situation.

2001-2 - Lack of designation of duties

The District does not have any full time employees, not in the field or in the office. A part-time Executive Secretary is the only office employee. It is not economically feasible to hire additional office staff. The Board of Commissioners' position is to take an active role in the financial matters of the District. In addition, the Executive Secretary is bonded and can not write and sign checks over \$1,000.